



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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# Memorandum

**To:** Lorna Alexander, Community Development Administration

**From:** Sedrick D. Blake Audit/Fiscal Executive *SDB*

**Date:** December 22, 2006

**Re:** A-133 Audit Review Response – St. Louis Development Corporation

A review of the attached A-133 Audit dated September 22, 2006, received December 22, 2006, for St. Louis Development Corporation was conducted by this office on December 22, 2006.

The following information is provided:

**AGENCY:** St. Louis Development Corporation

**AUDIT PERIOD:** Year Ended June 30, 2006

Program Title	Federal CFDA Number	Grant Number	Expenditures	Major Program
HUD				
Passed-through the City of St. Louis, Missouri—Community Development Administration	14.218	98-20-70C	\$897,416	Yes
Community Development Block Grant—Entitlement Grants		98-35-55	\$496,449	Yes
		98-50-12	\$168,020	Yes
		UDAGRP-1	\$340,000	Yes
		02-50-14	\$65,000	Yes
		03-29-92	\$65,280	Yes
		03-33-05	\$526,663	Yes
		03-50-03	\$759,097	Yes
		03-50-06	\$70,000	Yes
		04-50-06	\$11,681	Yes
		05-50-03	\$1,526,703	Yes
		05-50-06	\$992,784	Yes

Continued HUD CDBG— Entitlement Grants	05-70-35	\$394,973	Yes
	05-90-90	\$532,520	Yes
	06-50-03	\$392,973	Yes
	06-50-06	\$420,116	Yes
	06-70-35	\$439,599	Yes
	06-09-90	<u>\$406,658</u>	Yes
		\$7,676,835	

The A-133 Audit was reviewed and there were no deficiencies noted or items of concern identified by our office regarding the report. Unqualified opinions were rendered on both the general-purpose financial statements as well as the report issued on compliance for major programs. There was one finding required to be reported in accordance with OMB Circular A-133. The finding was related to the pass-through funds regarding Special Tests and Provisions. Five projects selected for testing did not have proof of completed environmental reviews and was a repeated finding from the previous year. The organization did not qualify as a low-risk auditee under Section 530 of OMB Circular A-133.

**We recommend you accept the report.**

If you have any questions concerning the findings of this review, please contact me at 613-7257.

Cc: Mohammad Adil